

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION AT DAYTON**

UNITED STATES OF AMERICA, : Case No. 3:13-CV-340

Petitioner, :

v. :

TAMARA ABNER, :

Respondent. :

**PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, by the undersigned Assistant United States Attorney, aver to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.
2. James D. Keegan is a duly commissioned Revenue Officer employed in the Small Business/Self Employed Division, Central Compliance Area, Internal Revenue Service, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-1.
3. The respondent, Tamara Abner, resides at 62 Hemple Road, Farmersville, Ohio 45325, within the jurisdiction of this court.
4. Revenue Officer James D. Keegan is conducting an investigation into collection of outstanding income tax liability for Form 1040 for the years 2007, 2008, 2009, 2010, 2011, and

2012, as set forth in the Declaration of Revenue Officer James D. Keegan, attached hereto as Exhibit 1.

5. The respondent, Tamara Abner, is in possession and control of testimony books, records, papers, and other data which are relevant to the above-described investigation.
6. On July 16, 2013, an Internal Revenue Service summons was issued by Revenue Officer James D. Keegan, directing the respondent, Tamara Abner, to appear before Revenue Officer James D. Keegan on August 1, 2013 at 9:00 a.m. to testify and bring information. An attested copy of the summons was left attached to the door at the last and usual place of abode of Tamara Abner, by James D. Keegan, Revenue Officer, on July 16, 2013. The summons is attached hereto and incorporated herein as Exhibit 2.
8. On August 1, 2013, the respondent, Tamara Abner, did not appear in response to the summons. The respondent's refusal to comply with the summons continues to date, as set forth in the Declaration of Revenue Officer James D. Keegan, attached hereto as Exhibit 1.
9. The books, papers, records, or other data sought by the summonses are not already in possession of the Internal Revenue Service.
10. All administrative steps required by the Internal Revenue Code for the issuance of the summons have been taken.
11. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the collection of outstanding income tax liability for Form 1040 for the periods, 2007, 2008, 2009, 2010, 2011, and 2012, as is evidenced by the Declaration of James D. Keegan, attached hereto and incorporated herein as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That the Court issue an order directing the respondent, Tamara Abner, to show cause, if any, why the respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the Court enter an order directing the respondent, Tamara Abner, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer James D. Keegan, or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer James D. Keegan, or any other proper officer or employee of the Internal Revenue Service.
3. That the United States recover its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

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